

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	) Group Art Unit: 2626
	)
Te-Ming CHIU et al.	) Examiner: YEN, Eric L.
	)
Application No.: 10/714,617	) Notice of Allowance Dated: July 7, 2009
	)
Filed: November 18, 2003	) <b>Mail Stop Issue Fee</b>
	)
For: SCALE FACTOR BASED BIT	) Confirmation No.: 4150
SHIFTING IN FINE	)
GRANULARITY SCALABILITY	)
AUDIO CODING	)

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**AMENDMENT AFTER ALLOWANCE**

Pursuant to 37 C.F.R. § 1.312 and subject to the recommendation of the Examiner and the approval of the Director, and without withdrawing the case from issue, kindly amend the above-identified application as follows:

**Amendments to the Specification** are reflected on page 3 of this paper.

**Amendments to the Drawings** are included in the attached replacement drawing sheet and new drawing sheets. The amendments are discussed in this paper.

**Remarks** follow the amendment section of this paper.

**Attachments** to this Amendment include three (3) sheets of drawing, including one (1) sheet labeled "Replacement Sheet," containing amended FIG. 2a, and two (2) sheets labeled "New Sheet," respectively containing new FIGs. 2b and 2c.